

1858 and 1859, as appears from the tax duplicates of said county for those years, and that said sureties, or any one of them, in behalf of himself and his co-sureties, may use all such means, in law or equity, for the collection of said arrearages of taxes, as said sheriff could use in person by virtue of a like act in his favor: *Provided*, That nothing in this act contained shall Proviso. apply to the estates of deceased persons whose estates have been settled by the executors or administrators, or to any person who shall make oath that the taxes claimed have been paid.

SEC. 2. *Be it further enacted*, That this act be in force from and after its ratification. [*Ratified the 18th day of February, 1861.*]

AN ACT TO AUTHORIZE AND EMPOWER EDWARD D. HALL, LATE *Chap. 154.*
SHERIFF OF NEW HANOVER COUNTY TO COLLECT ARREARS OF
TAXES.

SECTION 1. *Be it enacted by the General Assembly of the State of North Carolina, and it is hereby enacted by the authority of the same*, That Edward D. Hall, late sheriff of New Hanover county, be, and he is hereby authorized and empowered to collect all arrears of taxes due him since the first day of October, 1856, as sheriff aforesaid, which collections shall be made under the same rules, regulations and restrictions as other collection of taxes by virtue of the laws of this State; and he shall be invested with the same power and authority for that purpose which is invested in a sheriff by the laws of this State: *Provided*, That the authority by this act Authorized to collect arrears. granted, shall not extend to any person who will voluntarily swear, before any justice of the peace for New Hanover county, that he or she believes that the arrears of taxes claimed from him or her have been paid, nor to the estates of deceased persons settled by executors or administrators. Proviso.

SEC. 2. *Be it further enacted*, That the power and authority hereby granted shall cease and determine with the year 1861, except as to such legal proceedings as may then be pending by virtue of this act.

SEC. 3. *Be it further enacted*, That this act shall be in